

JAN - DEC 2004

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04

SALES TAX REMITTANCE RETURN

☐ ONLY Fill in Box if Amended Return Information Attached

NAME _____ TAX REG. NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed ____/____/____

➔ Please fill in the appropriate box and note address changes above, if applicable.

➔ USE BLACK INK AND RETURN ORIGINAL FORM.

This Sales Tax Remittance form replaces the Combined Excise Tax Return. If your total annual gross business income is less than \$28,000 and you owe retail sales tax under \$2,000, you may report sales tax on this form (see reverse for instructions). The business and occupation (B&O) tax is not due because the Small Business Credit will eliminate your B&O tax liability. If your annual gross business income is greater than \$28,000, you owe retail sales tax over \$2,000, or you owe taxes other than retail sales tax. Please see reverse for instructions. **This return is due January 31, 2005.**

Finalizing Your Sales Tax Remittance Return

- Sign, date, and provide a contact number below.
- Keep a copy for your files, and mail **original** form with your payment in the enclosed envelope.
- Please do not staple or paperclip your payment to the form.
- If remitting an amount different than the amount of tax collected, please enclose an explanation.
- Make check or money order payable to the Washington State Department of Revenue. Do not mail cash or coins.

DUE DATE: JANUARY 31, 2005

- ★ **5%** Penalty is Assessed After January 31, 2005
- 15%** Penalty is Assessed After February 28, 2005
- 25%** Penalty is Assessed After March 31, 2005

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

➔ Phone (____) _____ Date ____/____/____

➔ Signature _____

Please check applicable box(es):

- ☐ No Sales Tax Collected in 2004 and/or;
- ☐ Gross Business Activity totaled less than \$28,000;
- OR -
- ☐ No Business Activity in 2004.

NOTE: If you would like to file "**No Business Activity**" on-line or by telephone, please see reverse for instructions.

1)	Sales Tax Collected (See item one, page 2)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
2)	★ Add Penalty, if applicable (Minimum \$5.00)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
3)	TOTAL AMOUNT OWED (add lines 1 and 2)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						

INSTRUCTIONS FOR COMPLETING SALES TAX REMITTANCE RETURN (LINES 1-3)

1. Determine if your gross business income is less than \$28,000. If it is greater, please go to our web site at <http://dor.wa.gov>. Click on FORMS to obtain a copy of the *Annual 2004 Combined Excise Tax Return*, or call us at (360) 902-7180 or 1-800-647-7706.

If you know the amount of retail sales tax collected, round to the nearest whole dollar and enter in the *Sales Tax Collected* box, line 1. Breakdown by location codes is not necessary. The Department will distribute the local sales tax portions appropriately.

If you don't know the amount of retail sales tax due for 2004:

Multiply your taxable retail sales by the retail sales tax rate (see attached chart). For future tax rate changes, go to <http://dor.wa.gov>.

Gross Amount		Combined Sales Tax Rate		Sales Tax Collected
<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
* Enter this amount in the Sales Tax Collected box, page 1				

2. If you are filing the return after the due date, a penalty is due. See the due date and penalty rates located above the signature line on the reverse side. Multiply the penalty rate you owe by the *Sales Tax Collected* and write this amount in the *Penalty* box, line 2.

** If you are filing your return late and are requesting a waiver of the penalty, please check the box on the bottom of page 1, and attach your written request to this return. For more information about the penalty waiver criteria, please call Tax Express at 1-800-334-8969, enter code 429.

3. Indicate the *Total Amount Owed*, plus penalty, if applicable (add lines 1 and 2).

Keep a copy of your return for your files and **mail original form with your payment** in the enclosed envelope. Please do not staple or paperclip your payment to the form. If remitting an amount different than the amount of tax collected, please enclose an explanation. Please make check or money order payable to the Washington State Department of Revenue. Do not mail cash or coins.



To file an excise tax return on-line, or to file a No Business Activity return, visit the Department's web site at <http://dor.wa.gov>, click on E-file (Electronic Filing), and follow the instructions.

TELEPHONE ASSISTANCE

If you would like to file "**No Business Activity**" by telephone, call our toll-free number 1-800-647-7706. Enter code 111 and follow these steps:

- 1) Enter your 9-digit tax registration number;
- 2) Verify the number entered;
- 3) Enter 3;
- 4) Respond to pre-recorded questions to file your return over the telephone.

Do not mail paper return back to the Department.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

WASHINGTON STATE DEPARTMENT OF REVENUE

Combined Local Sales and Use Tax Rate Chart**Tax Rates Effective Through December 31, 2004**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

- NOTE: 1. Combined total of local and state sales tax includes 6.5% state rate, local rate and RTA rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. **If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.**
2. The King County Food & Beverage tax applies to sales of food and beverages in restaurants, taverns and bars within King County. Additional tax of .005 should be added to the combined rate listed. (See WAC 458-20-12401).

County/City	Comb. Sales Tax Rate
ADAMS	
Unincorp. Areas	.076
Hatton	.076
Lind	.076
Othello	.076
Ritzville	.076
Washtucna	.076
ASOTIN	
Unincorp. Areas	.070
Asotin (City)	.070
Clarkston	.070
BENTON	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.083
Benton City	.083
Kennewick	.083
Prosser	.083
Richland	.083
West Richland	.083
CHELAN	
Unincorp. Areas	.080
Cashmere	.080
Chelan (City)	.080
Entiat	.080
Leavenworth	.080
Wenatchee	.080
CLALLAM (eff. 4/1/04)	
Unincorp. Areas	.083
Forks	.083
Port Angeles	.083
Sequim	.083
CLARK	
Unincorp. Areas	.077
Battle Ground	.079
Camas	.077
La Center	.079
Ridgefield	.079
Vancouver	.077
Washougal	.079
Yacolt	.077
COLUMBIA	
Unincorp. Areas	.075
Dayton	.075
Starbuck	.075
COWLITZ	
Unincorp. Areas	.075
Castle Rock	.075
Kalama	.075
Kelso	.076
Longview	.076
Woodland	.075
DOUGLAS	
Unincorp. Areas	.076
Unincorp. P.T.B.A.*	.080
Bridgeport	.076
East Wenatchee	.080
Mansfield	.076
Rock Island	.080
Waterville	.080
FERRY	
Unincorp. Areas	.076
Republic	.076
FRANKLIN	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.083
Connell	.077
Kahlotus	.077
Mesa	.077
Pasco	.083
GARFIELD	
Unincorp. Areas	.075
Pomeroy	.075
GRANT	
Unincorp. Areas	.078
Coulee City	.078
Electric City	.078
Ephrata	.078
George	.078
Grand Coulee	.078
Hartline	.078
Krupp	.078
Mattawa	.078
Moses Lake	.078
Quincy	.078
Royal City	.078
Soap Lake	.078
Warden	.078
Wilson Creek	.078
GRAYS HARBOR (eff. 4/1/04)	
Unincorp. Areas	.083
Aberdeen	.083
Cosmopolis	.083

County/City	Comb. Sales Tax Rate
GRAYS HARBOR (cont.) (eff. 4/1/04)	
Elma	.083
Hogiam	.083
McCleary	.083
Montesano	.083
Oakville	.083
Ocean Shores	.083
Westport	.083
ISLAND	
Unincorp. Areas	.083
Coupeville	.083
Langley	.083
Oak Harbor	.083
JEFFERSON	
Unincorp. Areas	.082
Port Townsend	.082
KING (See notes 1 & 2)	
Unincorp. Areas **	.088
Algona	.088
Auburn/King	.088
Beaux Arts Village	.088
Bellevue **	.088
Black Diamond	.084
Bothell/King	.088
Burien	.088
Carnation	.084
Clyde Hill	.088
Covington	.084
Des Moines	.088
Duvall	.084
Enumclaw	.084
Federal Way	.088
Hunts Point	.088
Issaquah **	.088
Kenmore	.088
Kent	.088
Kirkland	.088
Lake Forest Park	.088
Maple Valley	.084
Medina	.088
Mercer Island	.088
Milton/King	.088
Newcastle **	.088
Normandy Park	.088
North Bend	.084
Pacific/King	.088
Redmond **	.088
Renton **	.088
Sammamish **	.088
Sea-Tac	.088
Seattle	.088
Shoreline	.088
Skykomish	.084
Snoqualmie	.084
Tukwila	.088
Woodinville	.088
Yarrow Point	.088
KITSAP (eff. 1/1/04)	
Unincorp. Areas	.086
Bainbridge Island	.086
Bremerton	.086
Port Orchard	.086
Poulsbo	.086
KITTITAS	
Unincorp. Areas	.077
Cle Elum	.077
Ellensburg	.077
Kittitas (City)	.077
Roslyn	.077
South Cle Elum	.077
KLICKITAT	
Unincorp. Areas	.070
Bingen	.070
Goldendale	.075
White Salmon	.075
LEWIS	
Unincorp. Areas	.077
Centralia	.078
Chehalis	.078
Morton	.077
Mossyrock	.077
Napavine	.077
Pe Ell	.077
Toledo	.077
Vader	.077
Winlock	.077
LINCOLN	
Unincorp. Areas	.076
Almira	.076
Creston	.076
Davenport	.076
Harrington	.076
Odessa	.076
Reardan	.076

County/City	Comb. Sales Tax Rate
LINCOLN (cont.)	
Sprague	.076
Wilbur	.076
MASON	
Unincorp. Areas	.083
Shelton	.083
OKANOGAN	
Unincorp. Areas	.076
Brewster	.076
Conconully	.076
Coulee Dam	.076
Elmer City	.076
Nespelem	.076
Okanogan (City)	.076
Omak	.076
Oroville	.076
Pateros	.076
Riverside	.076
Tonasket	.076
Twisp	.076
Winthrop	.076
PACIFIC	
Unincorp. Areas	.078
Ilwaco	.078
Long Beach	.078
Raymond	.078
South Bend	.078
PEND OREILLE	
Unincorp. Areas	.075
Cusick	.075
Ione	.075
Metaline	.075
Metaline Falls	.075
Newport	.075
PIERCE (See note 1)	
Unincorp. Areas **	.082
Unincorp. P.T.B.A.* **	.088
Auburn/Pierce	.088
Bonney Lake	.088
Buckley	.084
Carbonado	.078
DuPont	.088
Eatonville	.078
Edgewood	.088
Fife	.088
Fircrest	.088
Gig Harbor	.084
Lakewood	.088
Milton/Pierce	.088
Orting	.088
Pacific/Pierce	.088
Puyallup	.088
Roy	.078
Ruston	.088
South Prairie	.078
Steilacoom	.088
Sumner	.088
Tacoma	.088
University Place	.088
Wilkeson	.078
SAN JUAN	
Unincorp. Areas	.077
Friday Harbor	.077
SKAGIT	
Unincorp. Areas	.077
Unincorp. P.T.B.A.*	.079
Anacortes	.079
Burlington	.079
Concrete	.079
Hamilton	.079
La Conner	.079
Lyman	.079
Mount Vernon	.079
Sedro Woolley	.079
SKAMANIA	
Unincorp. Areas	.070
North Bonneville	.075
Stevenson	.070
SNOHOMISH (See note 1)	
Unincorp. Areas **	.080
Unincorp. P.T.B.A.* **	.089
Arlington	.085
Bothell/Snohomish	.089
Brier	.089
Darrington	.085
Edmonds	.089
Everett	.083
Gold Bar	.085
Granite Falls	.085
Index	.085
Lake Stevens	.085
Lynnwood	.089
Marysville	.085
Mill Creek	.089

County/City	Comb. Sales Tax Rate
SNOHOMISH (cont.)	
Monroe	.085
Mountlake Terrace	.089
Mukilteo	.089
Snohomish (City)	.085
Stanwood	.085
Sultan	.085
Woodway	.089
SPOKANE (eff. 10/1/04)	
Unincorp. Areas	.078
Unincorp. P.T.B.A.*	.084
Airway Heights	.084
Cheney	.084
Deer Park	.078
Fairfield	.078
Latah	.078
Liberty Lake	.084
Medical Lake	.084
Millwood	.084
Rockford	.078
Spangle	.078
Spokane (City)	.084
Spokane Valley	.084
Waverly	.078
STEVENS	
Unincorp. Areas	.076
Chewelah	.076
Colville	.076
Kettle Falls	.076
Marcus	.076
Northport	.076
Springdale	.076
THURSTON	
Unincorp. Areas	.078
Unincorp. PTBA	.084
Bucoda	.078
Lacey	.084
Olympia	.084
Rainier	.078
Tenino	.078
Tumwater	.084
Yelm	.084
WAHIAKUM	
Unincorp. Areas	.075
Cathlamet	.075
WALLA WALLA (eff. 4/1/04)	
Unincorp. Areas	.080
Unincorp. P.T.B.A.*	.083
College Place	.083
Prescott	.080
Waitsburg	.080
Walla Walla (City)	.083
WHATCOM	
Unincorp. Areas	.076
Unincorp. P.T.B.A.*	.082
Bellingham	.082
Blaine	.082
Everson	.082
Ferndale	.082
Lynden	.082
Nooksack	.082
Sumas	.082
WHITMAN	
Unincorp. Areas	.076
Albion	.076
Colfax	.076
Colton	.076
Endicott	.076
Farmington	.076
Garfield	.076
La Crosse	.076
Lamont	.076
Malden	.076
Oakesdale	.076
Palouse	.076
Pullman	.076
Rosalia	.076
St. John	.076
Tekoa	.076
Uniontown	.076
YAKIMA	
Unincorp. Areas	.076
Grandview	.076
Granger	.076
Harrah	.076
Mabton	.076
Moxee City	.076
Naches	.076
Selah	.076
Sunnyside	.076
Tieton	.076
Toppenish	.076
Union Gap	.076
Wapato	.076
Yakima (City)	.079
Zillah	.076

Underlined locations indicate rate changes in 2004.

Internet/Fax

* P.T.B.A. – Public Transportation Benefit Area.

** Area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. **If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.**